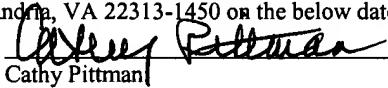
**Certificate of Transmission under 37 CFR 1.8**

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February 1, 2005
Date


Cathy Pittman

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: James McCoy

Serial No.: 09/785,010 Group Art Unit: 3621

Filed: February 16, 2001 Examiner: John W. Hayes

Title: EFFICIENT INTERNET SERVICE COST RECOVERY SYSTEM AND METHOD

* * *

ASSOCIATE POWER OF ATTORNEY

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In the above-identified patent application, I hereby grant an associate power of attorney to Kieun Sung, Reg. No. 48,639, of DLA Piper Rudnick Gray Cary US LLP to prosecute the application.

The Commissioner is hereby authorized charge any fee for this document, or credit any overpayments to Deposit Account No. 07-1896.

Respectfully submitted,

DLA PIPER RUDNICK GRAY CARY US LLP



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Dated: February 1, 2005

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